SECOND REGULAR SESSION

SENATE BILL NO. 580

98TH GENERAL ASSEMBLY

INTRODUCED BY SENATOR SCHAAF.

Pre-filed December 1, 2015, and ordered printed.

4940S.01I

ADRIANE D. CROUSE, Secretary.

AN ACT

To repeal section 67.657, RSMo, and to enact in lieu thereof one new section relating to bonds issued by the Regional Convention and Sports Complex Authority, with an emergency clause.

Be it enacted by the General Assembly of the State of Missouri, as follows:

Section A. Section 67.657, RSMo, is repealed and one new section enacted in lieu thereof, to be known as section 67.657, to read as follows:

- 67.657. 1. Nothing contained in sections 67.650 to 67.658 shall impair the powers of any county, municipality or other political subdivision to acquire, own, operate, develop or improve any facility of the type the authority is given the right and power to own, operate, develop or improve.
- 2. Any county, municipality or other political subdivision or public agency is authorized to make gifts, donations, grants and contributions of money or real or personal property to the authority, whether such money or property is derived from tax revenues or from any other source.
- 9 3. The state of Missouri or any agency, department or instrumentality thereof 10 and the county, the city, or any political subdivision, public agency or public body, or any combination thereof pursuant to sections 70.210 to 70.325, or otherwise, are 11 authorized to enter into contracts, agreements, leases and subleases with each other, 13 the authority and others to acquire, sell, convey, lease, sublease, own, operate, 14finance, develop or improve, or any combination thereof, any facility of the type the 15 authority is given the right to construct, own, operate, develop or improve, including 16 without limitation to agree to pay rents or other fees or charges, subject to annual appropriations, and to mortgage, pledge, assign, convey, or grant security in any 17 18 interest which any such entity may have in such facility.
- 4. In addition to any other tax imposed by law, and notwithstanding the provisions of subdivision (2) of subsection 5 of section 67.619, to the contrary, the governing body of the county may submit to the voters of the county a tax not to

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22exceed three and one-half percent on the amount of sales or charges for all sleeping 23 rooms paid by the transient guests of hotels and motels situated within the county 24involved, and doing business within such county for the purpose of funding a regional convention and sports complex authority and for other recreational and entertainment 2526 purposes. If the governing body so orders, the election officials of the county shall 27submit a proposition to the voters of such county at the next statewide or countywide 28 election or at a special election called for that purpose, such special election to be held at the expense of the regional convention and sports complex authority. Such 29 30 proposition shall be submitted to the voters in substantially the following form at such 31 election:

Shall a sales tax of percent on the amount of sales or charges for all rooms paid by the transient guests of hotels and motels be levied in the county of to provide certain funds for the regional convention and sports complex authority and for general revenue purposes?

 \Box YES \Box NO

In the event that a majority of the voters voting on such proposition in such county at such election approve such proposition, then such sales tax shall be in full force and effect as of the first day of the calendar quarter following the calendar quarter in which the election was held.

- 5. On and after the effective day of any tax authorized under the provisions of subsection 4 of this section, the governing body of the county may adopt one of the two following provisions for the collection and administration of the tax:
- (1) The collector of revenue in such county may collect the tax pursuant to rules and regulations promulgated by the governing body of the county. The tax to be collected by the collector of revenue, less an amount not less than one percent and not more than three percent which may be retained for costs of collection, shall be remitted to the county and deposited in a special trust fund to be known as the "County Convention and Recreation Trust Fund" not later than thirty days following the end of each month;
- (2) The governing body of the county may enter into an agreement with the director of revenue of the state of Missouri for the purpose of collecting the tax authorized in subsection 4 of this section. In the event the governing body enters into an agreement with the director of revenue of the state of Missouri for the collection of the tax authorized in subsection 4 of this section, the director of revenue shall perform all functions incident to the administration, collection, enforcement, and operation of such tax, and the director of revenue shall collect

such additional tax. The tax shall be collected and reported upon such forms and under such administrative rules and regulations as may be prescribed by the director of revenue, and the director of revenue shall retain not less than one percent nor more than three percent for cost of collection and shall transfer all other moneys collected for such tax to the county for deposit in the county convention and recreation trust fund.

- 6. All funds deposited in the county convention and recreation trust fund shall, subject to annual appropriation, be disbursed by the county only for deposit in the regional convention and sports complex fund to pay the county's share of any rent, fees or charges payable pursuant to any contract, agreement, lease or sublease provided for in subsection 3 of this section; provided that in the event the county chooses to participate in a qualifying project and enters into any such contract, agreement, lease or sublease, then any funds in excess of its obligations hereunder which are deposited in the county convention and recreation trust fund in any year pursuant to subsection 4 of this section may be appropriated and disbursed by the county for general revenue purposes.
- 7. Notwithstanding any provision of subsection 6 of this section to the contrary, funds deposited in the county convention and recreation trust fund pursuant to subsection 5 of this section in excess of amounts payable as the county's share of any rent, fees or charges payable pursuant to any contract, agreement, lease or sublease provided for in subsection 3 of this section, including reasonable reserves for future payments of such amounts, shall not be appropriated or paid except for funding of the regional convention and sports complex authority or for regional convention and tourism purposes to the regional convention and visitors commission established by section 67.601 if it is providing management and operations services for a facility of the regional convention and sports complex authority of which the state of Missouri, the city, and St. Louis County are lessees pursuant to a contract, agreement or sublease with such lessees.
- 8. In addition to any other tax imposed by law, and notwithstanding the provisions of subdivision (1) of subsection 5 of section 67.619 to the contrary, the governing body of the city may repeal a present two-dollar license fee per occupied room levied in such city on hotels and motels and submit to the voters of the city a tax not to exceed three and one-half percent on the amount of sales or charges for all sleeping rooms paid by the transient guests of hotels and motels situated within the city involved, and doing business within such city for the

purposes of funding debt service, lease payments or other expenses of an existing convention center, including any southern expansion thereof, of such city, a regional convention and sports complex authority or a regional convention and visitors commission or any combination thereof as herein provided. If the governing body so orders, the election officials of the city shall submit a proposition to the voters of such city at the next statewide or citywide election or at a special election called for that purpose, such special election to be held at the expense of the city. Such proposition shall be submitted to the voters in substantially the following form at such election:

 \square YES \square NO

In the event that a majority of the voters voting on such proposition in such city at such election approve such proposition, then such two-dollar license fee per occupied room shall be repealed and such sales tax shall be in full force and effect as of the first day of the calendar quarter following the calendar quarter in which the election was held.

- 9. On and after the effective date of any tax authorized under the provisions of subsection 8 of this section, the governing body of the city may adopt one of the two following provisions for the collection and administration of the tax:
- 119 (1) The collector of revenue in such city may collect the tax pursuant to 120 rules and regulations promulgated by the governing body of the city. The tax to 121 be collected by the collector of revenue, less an amount not less than one percent 122 and not more than three percent which may be retained for costs of collection, 123 shall be remitted to the city and deposited in a special trust fund to be known as 124 the "City Convention and Sports Facility Trust Fund" not later than thirty days 125 following the end of each month;
 - (2) The governing body of the city may enter into an agreement with the director of revenue of the state of Missouri for the purpose of collecting the tax authorized in subsection 8 of this section. In the event the governing body enters into an agreement with the director of revenue of the state of Missouri for the collection of the tax authorized in subsection 8 of this section, the director of

revenue shall perform all functions incident to the administration, collection, enforcement and operation of such tax, and the director of revenue shall collect such additional tax. The tax shall be collected and reported upon such forms and under such administrative rules and regulations as may be prescribed by the director of revenue, and the director of revenue shall retain not less than one percent nor more than three percent for cost of collection and shall transfer all other moneys collected for such tax to the city for deposit in the convention and sports facility trust fund.

10. All funds deposited in the city convention and sports facility trust fund shall, subject to annual appropriation, be disbursed by the city only for first, debt service, lease payments or other expenses related to an existing convention center, including any southern expansion thereof, of such city, second, to pay the city's share of any rent, fees or charges payable pursuant to any lease provided for in subsection 3 of this section and third, the remainder, if any, annually to the regional convention and visitors commission established by section 67.601 if it is providing management and operations services for a facility of the regional convention and sports complex authority of which the state of Missouri, the city, and St. Louis County are lessees pursuant to a contract, agreement or sublease with such lessees.

11. Nothing in this section shall be construed to provide authority for the extension of existing bonds or any additional bonding authority to the executive branch without legislative or voter approval. The state shall not enter into any agreement with the authority obligating the state to pay back any portion of any newly issued bonds without approval of the general assembly by concurrent resolution or voter approval.

Section B. Because immediate action is necessary to ensure fiscal stability 2 for the state, section A of this act is deemed necessary for the immediate 3 preservation of the public health, welfare, peace and safety, and is hereby 4 declared to be an emergency act within the meaning of the constitution, and 5 section A of this act shall be in full force and effect upon its passage and 6 approval.

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